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From:

Sent: Wednesday, August 19, 2009 9:50:54 AM

To:

Cc:

Subject: RE: Trustee signature on Closing Agreement

Since the Revenue Procedure says that a self-serving affidavit is insufficient, and a Form 56 is less than even that (its not notarized or signed under penalty of perjury), I don't think you can rely on it. You would need additional proof that the trustee has the power by himself to execute a closing agreement. For instance, if the trust instrument requires a majority of the trustees to sign, one signature would be insufficient.

If this is a grantor trust in which everything is taxed to the grantor/beneficiary, that person should sign for himself rather than for the trust since the trust would not be a taxable entity.

and have jurisdiction over section 6903, so you may want to confirm this with them.